

**REMARKS/ARGUMENTS**

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

Claims 1-54 and 58-60 are presently active; Claims 55-57 and 61 have been cancelled. No new matter has been added.

In the outstanding Office Action, Claims 1-61 were rejected under 35 U.S.C. § 112, first paragraph, for not being enabled. Claims 1, 26, 55, and 56 were provisionally rejected under the judicially created doctrine of obviousness-type double patenting over Claims 1, 38, 75, and 78 of U.S. Pat. Appl. No. 10/673,507. At least Claim 1 was also provisionally rejected under the judicially created doctrine of obviousness-type double patenting over Claim 1 of U.S. Pat. Appl. Nos. 10/673,501; 10/673,138; and 10/673,583. Claim 58 was rejected under 35 U.S.C. § 101 for being non-statutory. Claims 1-21, 23, 25-48, 50, and 52-61 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Sonderman et al (U.S. Pat. No. 6,802,045) in view of Chen (U.S. Pat. No. 5,719,796) and in view of Jain et al (“Mathematical Physical Engine”). Claims 22 and 49 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Sonderman et al in view of Chen and Jain further in view of Yunemura et al (IEEE Article, “Heat Analysis on Insulated Metal Substrates”). Claims 24 and 51 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Sonderman et al in view of Chen and Jain further in view of Nikoonahad (U.S. Pat. No. 6,812,045).

**Entry of Amendment:** The present amendment is submitted in accordance with 37 C.F.R. §1.116 which after final rejection permits entering of amendments canceling claims, complying with any requirement of form expressly set forth in a previous Office Action, presenting rejected claims in better form for consideration on appeal, or presenting amendments touching on the merits upon a showing of good and sufficient reasons why the

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amendment is necessary and was not presented earlier. The present amendment cancels Claims 55-57 and 61 to simplify the appeal. It is therefore respectfully requested that the present amendment be entered under 37 C.F.R. §1.116

A Notice of Appeal is filed herewith. A terminal disclaimer is filed herewith eliminating the non-statutory double patenting rejection.

Consequently, in view of the present amendment and in light of the above discussions, the outstanding grounds for rejection are believed to have been overcome. The application as amended herewith is believed to be in condition for formal allowance. An early and favorable action to that effect is respectfully requested.

Respectfully submitted,

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